

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 5: General Board Hearing Procedures<sup>1</sup>***

### **ARTICLE 7: CORRESPONDENCE, PUBLIC HEARING RECORDS, AND COPIES**

#### **5570. MAILING ADDRESS.**

The Board encourages the use of electronic means (e.g., facsimile, e-mail, etc.) for the filing of all correspondence during the hearing process. Correspondence may be filed electronically pursuant to this section if an electronic copy of such correspondence is transmitted to the Board Proceedings Division in accordance with instructions provided on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov).

Correspondence during the hearing process may also be hand delivered to the Board's headquarters at 450 N Street, in Sacramento, California, or mailed to the following address:

Board Proceedings Division, MIC: 80  
State Board of Equalization  
450 N Street  
P. O. Box 942879  
Sacramento, CA 94279-0081

Note: Authority cited: California Constitution, article XIII, section 11; Government Code sections 15606, 15640; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: California Constitution, article XIII, section 11; Government Code sections 15606, 15640; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

**HISTORY: 1. NEW SECTION ADOPTED 9-12-2007; EFFECTIVE 2-6-08**

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).